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Programme and Budget Committee

Seventh session
Vienna, 22-26 April 1991
Items 5 and 6 of the provisional agenda

FINANCIAL SITUATION OF UNIDO

USE OF UNUTILIZED BALANCES OF APPROPRIATIONS FOR THE BIENNIUM 1986-1987

Proposals by the Director-General

Summary

Proposes the financing of supplementary estimates for 1990-1991 from the unutilized balances of appropriations arising from the 1986-1987 biennium.

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REGULAR BUDGET PERFORMANCE REPORT FOR THE BIENNIUM 1990-1991 AS AT 31 DECEMBER 1990 AND PROJECTION OF EXPENDITURE THROUGH THE END OF THE BIENNIUM		3

Introduction

1. The 1990-1991 regular budget performance report (see annex), based on the experience of 1990, projects an estimate of expenditure over appropriation of $796,900 and an income shortfall of $3,513,700 resulting in an estimated net overrun of $4,310,600. For the purpose of comparison, the 1990-1991 appropriation has been adjusted to take into account the 1990 average United Nations exchange rate of US$1 = AS 11.43, which is reflected in the actual expenditure and income up to 31 December 1990 and the rate of US$1 = AS 10.40 for the balance of the appropriations and projections of expenditure and income for the period 1 January 1991 to 31 December 1991.

2. The General Conference in its decision GC.3/Dec.17(c) temporarily suspended financial regulations 4.2(b) and 4.2(c) with respect to the 1986-1987 biennium to allow UNIDO to retain the unutilized balances of the appropriations related to that biennium. The question of the use of unutilized balances of appropriations for the biennium 1986-1987 was taken up by the Board at its seventh session, which decided to defer consideration of the subject to its eighth session through the seventh session of the Programme and Budget Committee.

I. ACTION TAKEN DURING 1990-1991

3. For the 1990-1991 biennium, the Director-General has already introduced a number of cost control measures designed to reduce regular budget expenditures to ensure that the Organization continues to operate within available cash resources and to meet the 1990-1991 additional costs of the electronic data-processing (EDP) programme as reported to the Industrial Development Board at its seventh session (IDB.7/31). The measures taken include:

(a) Delays in recruitment of professional staff resulting in a vacancy factor averaging 11.4 per cent for 1990;

(b) Restrictions in the use of consultants and *ad hoc* expert group meeting funds;

(c) Restrictions in the use of temporary assistance;

(d) Reduction in staff travel;

(e) Reductions in general operating costs and deferral of buildings maintenance work.

4. The estimated reduction in expenditure arising from the introduction of these cost control measures is expected to provide sufficient funds to meet the 1990-1991 additional costs of the EDP programme. The related proposals for transfer of expenditure between major objects of expenditure are included in the document describing the financial situation of UNIDO (PBC.7/2).

II. SUPPLEMENTARY ESTIMATES 1990-1991

5. The introduction of cost control measures during 1990-1991 is not expected to provide sufficient savings to meet all unforeseen and extraordinary expenses and income shortfalls which have arisen during the biennium to date.

6. Increases in expenditure over estimates resulted primarily from the implementation by UNIDO in 1990

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of General Assembly resolutions on Professional salaries and contributions to the United Nations Joint Staff Pension Fund and the International Labour Organisation Administrative Tribunal (ILOAT) judgement No.1001 in relation to General Service salaries. The cost of implementing the ILOAT judgement has been absorbed within the appropriations approved for the current biennium.

7. The Organization has also experienced a major decline in income from interest earned on bank investments during the biennium to date due to reduced levels of working capital and regular budget funds. Based on recent cash-flow projections, the decline will continue for 1991.

8. The overruns by major object of expenditure and income items of the appropriation which are not expected to be absorbed by cost control measures during 1990-1991 are identified below. Estimated overruns are shown at an exchange rate of US$1 = AS 10.93 being the expected overall average for the biennium 1990-1991.

		Millions of US dollars
(a)	Established posts and common staff costs	
	Implementation cost of General Assembly resolution 44/198 on the 5 per cent salary increase for Professional and higher categories of staff effective 1 July 1990	2.7
(b)	Common staff costs	
	Implementation cost of General Assembly resolution 44/199 increasing the contribution rate to the United Nations Joint Staff Pension Fund from 15 per cent to 15.8 per cent from 1 January 1990	0.8
(c)	Income from investments	
	Loss of income from investments due to reduced levels of the Working Capital Fund and regular budget funds resulting from the increasing level of unpaid and late contributions	0.8
	Total	4.3

III. FINANCING OF THE SUPPLEMENTARY ESTIMATES

9. The Director-General proposes to finance the supplementary estimates without the need for additional assessments on Member States in 1990-1991. For that purpose, it is proposed that financial regulations 4.2(b) and 4.2(c) remain suspended in relation to 1986-1987 and that the unutilized balances of the appropriations for that biennium be utilized to fund the supplementary estimates for 1990-1991.

IV. ACTION REQUIRED OF THE COMMITTEE

10. The Committee may wish to take note of the proposals in the present document and recommend to the Industrial Development Board the adoption of the following draft decision:

"The Industrial Development Board:

"(a) Takes note of the financial situation of UNIDO as reflected in the budget performance report, 1990-1991, as of 31 December 1990 (PBC.7/15, annex);

"(b) Recalls General Conference decision GC.3/Dec.17 concerning the temporary suspension of financial regulations 4.2(b) and 4.2(c) with respect to the 1986-1987 biennium to allow UNIDO to retain the unutilized balances of the appropriations for that biennium;

"(c) Recommends that the General Conference at its fourth session approve a supplementary estimate of $4.3 million for the regular budget for the fiscal period 1990-1991 in accordance with Article 14.5 of the Constitution, so as to cover the shortfall in the resources of UNIDO for that period resulting from unforeseen increased costs and loss of income;

"(d) Further recommends to the General Conference that the supplementary estimate of $4.3 million be financed from the unutilized balance of appropriations from the 1986-1987 biennium."

Annex

REGULAR BUDGET PERFORMANCE REPORT FOR THE BIENNIUM 1990-1991 AS AT 31 DECEMBER 1990 AND PROJECTION OF EXPENDITURE THROUGH THE END OF THE BIENNIUM

UNIDO TOTAL

OBJECT OF EXPENDITURE		APPROPRIATION 1990-1991 at US$ 1=AS 12.90 GC.3/10/Rev.1 (1)	AT AVERAGE RATE FOR 1990 US $1=AS 11.43 (2)	EXPENDIT. AS AT 31 DEC. 1990 at US$ 1=AS 11.43 (3)	UNUTILIZED BALANCE OF APPROPRIATION AT US $ 1=AS 11.43 (2-3) (4)	UNUTILIZED BALANCE OF APPROPRIATION AT US $ 1=AS 10.40 (5)	PROJECTION 1991 at US$ 1=AS 10.40 (6)	ESTIMATED EXPENDIT. 1990-1991 (3+6) (7)	PROJECTED BALANCE (5-6) (8)
Established posts	010	85,130.7	96,507.1	46,522.8	49,984.3	54,653.3	55,201.2	101,724.0	(547.9)
Temporary assistance mtgs.	020	1,342.0	1,450.8	254.0	1,196.8	1,420.5	708.8	962.8	711.7
General temporary assistance	030	1,141.8	1,288.6	732.8	555.8	610.9	640.5	1,373.3	(29.6)
General temporary assistance (IDDA)	035	111.4	121.3	21.6	99.7	106.6	106.6	128.4	(0.0)
Consultants	040	2,853.9	3,058.3	777.7	2,290.6	2,430.2	1,568.9	2,346.6	861.3
Consultants (IDDA)	043	1,240.1	1,333.6	225.5	1,108.1	1,175.6	499.5	725.0	676.1
Consultants of 2nd IDDA	044			354.5	(354.5)	(376.1)	300.0	654.5	(676.1)
Overtime and night differential	050	380.6	429.2	258.2	171.0	187.7	263.0	521.2	(75.3)
Ad hoc expert group mtgs.	060	1,359.7	1,529.1	189.0	1,340.1	1,469.0	630.7	819.7	838.3
Ad hoc expert group mtgs. (IDDA)	063	518.7	583.4	96.1	487.3	534.2	534.2	630.3	(0.0)
Short term advisory serv. (IDDA)	087	1,996.5	2,242.5	485.9	1,756.6	1,924.1	1,924.1	2,410.0	(0.0)
Joint language training	089	471.5	532.2	229.0	303.2	333.2	268.0	497.0	65.2
Full time language teachers	092	900.7	1,016.6	398.0	618.6	679.9	412.0	810.0	267.9
Common staff costs	100	30,031.9	32,323.5	16,268.1	16,055.4	17,046.2	18,850.9	35,119.0	(1,804.7)
Career development training	185	467.1	504.3	156.9	346.0	368.5	379.6	536.5	(11.1)
Travel of participants in meetings	210	170.9	191.6	74.5	117.1	128.0	129.4	203.9	(1.4)
Other official travel of staff	242	2,697.2	3,021.8	1,167.9	1,853.9	2,027.2	1,715.3	2,883.2	311.9
Travel reg. & interreg. advisers	260	309.1	346.3	115.8	230.5	252.0	171.2	287.0	80.8
Staff travel (IDDA)	271	530.9	599.0	135.7	463.3	505.2	396.5	532.2	112.7
Staff travel of 2nd IDDA	272			33.0	(33.0)	(36.0)	76.6	109.6	(112.9)
External translation & interpr.	330	205.6	228.7	83.5	145.2	157.9	91.8	175.3	66.1
External printing and binding	350	155.1	175.2	26.2	149.0	163.7	33.0	59.2	130.7
Public information services	360	97.8	110.4	20.5	89.9	98.8	76.0	96.5	22.8
Data base acquisit. & rental	372	741.0	822.2		822.2	892.9			892.9
Other specialized services	390	41.5	46.2	20.0	26.2	28.5	28.1	48.1	0.4
External audit	394	233.1	254.4	126.4	128.0	137.3	176.0	304.4	(40.7)
R. & M. of premises	410	11,483.3	12,513.5	5,273.4	7,640.1	8,375.4	6,828.3	12,101.7	1,547.1
Utilities	420	3,767.8	4,252.4	1,545.9	2,706.5	2,974.5	1,909.1	3,455.0	1,065.4
R. & M. furniture and equipment	430	2,852.0	3,218.8	2,875.8	343.0	376.8	4,042.8	6,918.6	(3,666.0)
Communications	440	59.0	65.9	2,284.4	(2,218.5)	(2,417.1)	2,380.3	4,664.7	(4,797.4)
Hospitality	451	64.0	71.2	23.0	48.2	52.4	52.4	75.4	(0.0)
Miscellaneous services	490	305.6	338.4	135.5	202.9	220.0	195.5	331.0	24.5
Miscellaneous services (IDDA)	495	369.0	415.2	101.7	313.5	343.7	344.3	446.0	(0.6)
Supplies and materials	500	1,466.8	1,647.5	1,800.2	(152.7)	(167.2)	2,286.3	4,086.5	(2,453.5)
Public information supplies	540	45.2	51.0	19.5	31.5	34.6	25.7	45.2	8.9
Acqui. furniture and equipment	600	1,400.0	1,578.2	447.7	1,130.5	1,241.4	980.4	1,428.1	261.0
Public information equipment	660	5.7	6.5	1.7	4.8	5.3	5.0	6.7	0.3
Improvements to premises	720	296.0	296.0	25.0	271.0	271.0	275.0	300.0	(4.0)
Technical co-operation	890	9,404.1	10,432.2	4,529.1	5,903.1	6,408.6	6,409.6	10,937.7	0.0
Joint printing and reproduction	932	1,685.2	1,902.1	587.5	1,314.6	1,444.9	1,255.4	1,846.9	185.5
Joint medical services	933	940.4	1,061.3	512.0	549.3	603.7	597.9	1,109.9	5.8
Joint library services	934	1,508.8	1,648.3	717.0	931.3	999.8	839.3	1,556.3	160.5
Joint computer services	935	450.3	508.2	1,000.8	(492.6)	(541.4)	31.0	1,031.8	(572.4)
Joint meetings planning and serv.	945	381.4	430.4	151.6	278.8	306.4	298.6	450.2	7.8
Joint interpretation services	946	1,754.0	1,927.8	404.8	1,523.0	1,642.3	1,118.0	1,522.8	524.3
Joint security and safety	947	2,215.7	2,500.7	1,259.6	1,241.1	1,364.0	1,355.5	2,615.1	8.5
Joint communications	948	5,323.6	5,936.2	499.8	5,436.4	5,924.1	580.6	1,080.4	5,343.5
Joint act.prov.by UN bodies	960	574.5	574.5	375.9	198.6	198.6	383.8	759.7	(185.2)
TOTAL		180,481.5	200,513.2	93,227.5	107,285.7	116,585.0	117,381.9	210,609.4	(796.9)
Other income		23,657.0	26,556.4	12,263.3	14,293.1	15,648.6	12,018.9	24,282.2	3,629.7
Income from publication sales		106.4	106.4	111.2	(4.8)	(4.8)	111.2	222.4	(116.0)
SUB-TOTAL INCOME		23,763.4	26,662.8	12,374.5	14,288.3	15,643.8	12,130.1	24,504.6	3,513.7
NET		156,718.1	173,850.4	80,853.0	92,997.4	100,941.2	105,251.8	186,104.8	(4,310.6)

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FINANCIAL PERFORMANCE REPORT AND PROGRAMME PERFORMANCE REPORT

Interim financial performance report for the biennium 1990-1991

Submitted by the Director-General

Itemizes the utilization of financial resources during the period 1 January - 31 December 1990 in accordance with Programme and Budget Committee conclusion 1987/19.

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Introduction

1. In its conclusion 1987/19, paragraph (j), the Programme and Budget Committee requested the Director-General to submit each year to the Industrial Development Board through the Committee a clear and detailed financial performance report itemizing the utilization of financial resources.

2. The present interim financial performance report covers the period 1 January - 31 December 1990 and is based on the appropriations contained in the programme and budgets 1990-1991 as adopted by the General Conference at its third session (GC.3/10/Rev.1). Statements of the investments held in the regular budget and in the operational budget, in accordance with financial regulation 8.2, are also provided.

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Statement I

UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANIZATION - GENERAL FUND

Status of appropriations for the biennium
1990-1991 as at 31 December 1990

(In United States dollars)

	Appropriations 1990 a/						
	US$	AS	US$ equivalent at rate US$1 = AS 11.43	Disbursements as at 31/12/90	Unliquidated obligations as at 31/12/90	Total expenditure	Balance of appropriations
Programme							
Policy-making Organs	317,500	13,882,600	1,532,070	904,703	2,350	907,053	625,017
Executive Direction and Management	363,650	29,653,250	2,957,980	2,619,099	62,570	2,681,669	276,311
Programme and Project Development	2,370,150	166,709,450	16,955,400	14,468,235	544,248	15,012,483	1,942,917
Industrial Promotion, Consultations and Technology	1,275,400	86,285,750	8,824,460	7,205,463	317,563	7,523,026	1,301,434
Industrial Operations	3,022,400	225,355,850	22,738,570	18,099,997	2,451,989	20,551,986	2,186,584
External Relations, Public Information, Language and Documentation Services	1,737,600	127,316,300	12,876,390	11,647,272	202,350	11,849,622	1,026,768
Administration	3,276,400	355,418,485	34,371,630	31,790,849	2,871,179	34,662,028	(290,398)
Total A	12,363,100	1,004,621,685	100,256,500	86,735,618	6,452,249	93,187,867	7,068,633

			Approved estimates 1990	Actual income	Obligations as at 31/12/90	Actual income	Unrealized estimates
Income							
Other	556,500	145,408,800	13,278,200	13,303,487		13,303,487	25,287
Sales publications	53,200		53,200	111,244		111,244	58,044
Total B	609,700	145,408,800	13,331,400	13,414,731		13,414,731	83,331 b/
Total A-B	11,753,400	859,212,885	86,925,100	73,320,887	6,452,249	79,773,136	7,151,964

a/ The General Conference appropriated an amount of $78,359,050 for the regular budget on the basis of an exchange rate of 12.90 Austrian schillings to one United States dollar. This amount had to be adjusted according to the adjustment formula in order to take into account the average exchange rate actually experienced during the year - AS 11.43 to 1 US$.

b/ Actual income from staff assessment during 1990 totalled $16,004,100 and has, in accordance with decision GC.1/Dec.26, been credited to the Tax Equalization Fund, rather than being shown as income. Expenditure on staff assessment of the same amount has been omitted from Statement I so as to reflect correctly the balance of appropriations.

Schedule 1.1

UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANIZATION - GENERAL FUND

Schedule of income for the biennium 1990-1991
as at 31 December 1990

	Approved estimates for the year 1990			Actual income for the year 1990
	US$	AS	US$ equivalent at rate US$1 = AS 11.43	
General income:				
Bank interest				692,491
Reimbursement for services rendered to specialized agencies and others				365,650
Refund of expenditure, prior biennium				578,738
Sale of used equipment				8,540
Miscellaneous				61,013
Gain (loss) on exchange				990,079
Subtotal				2,696,511
Income from VIC cost-sharing activities				10,606,976
Subtotal	556,500	145,408,800	13,278,200	13,303,487
Revenue-producing activities	53,200		53,200	111,244
Grand total	609,700	145,408,880	13,331,400	13,414,731

Schedule 1.2

UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANIZATION GENERAL FUND

Major objects of expenditure by programme for the biennium 1990-1991 as at 31 December 1990

(in United States dollars)

Programme	Salaries, other Personnel Costs	Travel	Contractual Services	Operating Expenses	Acquisitions	New premises, Fellowship Grants, other	Total
Policy-making Organs	173,110	-	126,376	10,453	-	597,114	907,053
Executive Direction and Management	2,475,660	148,526	560	9,504	-	47,419	2,681,669
Programme and Project Development	14,274,399	634,836	-	48,271	-	54,977	15,012,483
Industrial Promotion, Consultations and Technology	6,971,673	243,884	55,428	19,773	-	232,268	7,523,026
Industrial Operations	15,600,537	367,382	-	6,475	-	4,577,592	20,551,986
External Relations, Public Information, Language and Documentation	11,274,313	104,092	94,192	255,227	34,733	87,065	11,849,622
Administration	16,045,735	28,109	-	13,719,525	415,758	4,452,901	34,662,028
Staff Assessment	16,004,100						16,004,100
TOTAL	82,819,527	1,526,829	276,556	14,069,228	450,491	10,049,336	109,191,967

Statement II

UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANIZATION - GENERAL FUND

Statement of income and expenditure and surplus account
for the biennium 1990-1991 as at 31 December 1990
(United States dollars)

I. Statement of income and expenditure

Amount appropriated by the General Conference (GC.3/Dec.23) (Statement I) a/	100,256,500
Add: Increase in value of assessment due to exchange fluctuations b/	1,274,324
Subtotal	101,530,824
Add: Excess of actual income over revised income estimates	83,331
Total income	101,614,155
Less: Expenditure (Statement I)	93,187,867
Provisional excess of income over expenditure c/	8,426,288

II. Surplus account

Provisional excess of income over expenditure, 1990	8,426,288	
Less: Assessed contributions unpaid (Schedule 3.1)	28,913,983	(20,487,695)
Unobligated balance of appropriations 1988-1989	1,521,997	
Add: Savings on liquidation of obligations	1,876,917	
	3,398,914	
Add: Increase of value of unpaid AS contributions	3,097,278 d/	
	6,496,192	
Less: Assessed contributions unpaid (Schedule 3.1)	4,688,377 d/	1,807,815
Unobligated balance of appropriatings, 1986-1987	361,147	
Add: Savings on liquidation of obligations	4,016,239	
	4,377,386	
Less: Assessed contributions unpaid (Schedule 3.1)	434,306	3,943,080 e/
Contributions from new Member States	301,170	
Less: Contributions unpaid (Schedule 3.1)	151,204	149,966
		(14,586,834)

III. Provisional resource position

Receipts - assessed contributions (Schedule 3.1)	59,285,441
- income (Statement I)	13,414,731
	72,700,172
Disbursements (Statement I)	86,735,618
Excess (shortfall) of receipts over disbursements	(14,035,446)
Less: Unliquidated obligations (Statement I)	6,452,249
Provisional surplus (deficit)	(20,487,695)
Add: Contributions receivable (Schedule 3.1)	28,913,983
Provisional balance of appropriations	8,426,288

Statement II (cont.)

Notes:

a/ US$12,363,100 + AS 1,004,621,685 at rate of exchange US$1 = AS 11.43.

b/

Receipts in US$	8,152,272	
US$ equivalent of receipts in AS at rates in effect at date of payment	51,133,169	
	59,285,441	59,285,441
Unpaid US$ contributions	3,601,103	
Unpaid AS contributions valued at December, 1990 rate of US$1 = AS 10.40	25,312,880	
	28,913,983	28,913,983
Value of 1990 assessment as at 31 December, 1990		88,199,424
1990 assessment as per Statement I		86,925,100
Increase in value of assessment due to exchange fluctuations		1,274,324

c/ Includes assessed contributions irrespective of collectibility as well as refunds of prior biennium's expenditure of US$578,738

d/ Pursuant to decision IDB.7/Dec.7(d), arrears of assessed contribution in Austrian schillings for 1988-1989 are valued at the exchange rate of US$1 = AS 12.27 being the average exchange rate for the three-year period covering the biennium 1988-1989 and the twelve-month period following the biennium and ending on 31 December 1990.

	AS	US$
Unpaid AS contributions as at 31 December 1989 valued at December 1989 rate of US$1 = AS 12.60	AS 306,744,954	24,344,821
Receipts in AS converted at rates in effect at date of payment	AS 261,539,537	23,757,762
		586,959
Increase in value of unpaid AS contributions		3,097,278
Unpaid AS contributions valued at US$1 = AS 12.27	AS 45,205,417	3,684,237
Unpaid US$ contributions		1,004,140
Assessed contributions unpaid, 1988-1989, as at 31 December 1990		4,688,377

e/ Retained pursuant to GC.3/Dec.17.

Statement III

UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANIZATION - GENERAL FUND

Statement of assets liabilities and fund balance
as at 31 December 1990

(in United States dollars)

		1990
Assets		
Cash		4,064,644
Contributions receivable (Schedule 3.1)		
Biennium 1986-87	434,306	
Biennium 1988-89	4,688,377	
Year 1990	28,913,983	
New Member States	151,204	34,187,870
Unassessed contributions		78,382,558
Accounts receivable		9,872,813
Due from Tax Equalization Fund (Statement V)		612,501
Due from other funds		4,247,451
Deferred charges		19,899,519
Total assets		151,267,356
Liabilities		
Accounts payable		4,374,593
Reserves		15,373
Unliquidated obligations (Statement I)		6,452,249
Unliquidated obligations future years		19,251,547
Loan from United Nations		15,000,000
Advance from Working Capital Fund (Statement III)		8,190,000
Deferred income		78,382,558
Arrears of contributions receivable, 1986-1990 (Schedule 3.1)		34,187,870
Surplus due to Member States (Statement II)		(14,586,834)
Total liabilities		151,267,356

Schedule 3.1

STATUS OF ASSESSED CONTRIBUTIONS TO THE REGULAR BUDGET

(As at 31 December 1990)

Member State	Scale of assessment (percentage)	Contributions Payable 1990				Credits and Collections in 1990				Contributions Outstanding as at 31 December 1990					TOTAL
		Prior Biennium		Current Biennium		Prior Biennium		Current Biennium		Prior Biennium		Current Biennium			
		Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	$ Equiv.	$ Equiv.
AFGHANISTAN	0.01	0	0	1,175	85,921	0	0	1,175	85,921	0	0	0	0	0	0
ALBANIA	0.01	0	0	1,175	85,921	0	0	1,100	80,426	0	0	75	5,495	528	603
ALGERIA	0.15	4,110	185,045	17,630	1,288,819	0	0	0	0	4,110	185,045	17,630	1,288,819	139,006	160,746
ANGOLA	0.01	3,144	141,501	1,175	85,921	0	0	0	0	3,144	141,501	1,175	85,921	19,794	24,113
ARGENTINA	0.67	160,865	7,242,158	78,748	5,756,726	14,270	642,422	0	0	146,595	6,599,736	78,748	5,756,726	1,091,407	1,316,750
AUSTRALIA	1.65	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AUSTRIA	0.75	0	0	88,150	6,444,097	0	0	88,150	6,444,097	0	0	0	0	0	0
BAHAMAS	0.02	0	0	2,351	171,843	0	0	0	0	0	0	2,351	171,843	16,523	18,874
BAHRAIN	0.02	0	0	2,351	171,843	0	0	2,351	171,843	0	0	0	0	0	0
BANGLADESH	0.01	3,336	150,186	1,175	85,921	2,908	130,924	0	0	428	19,262	1,175	85,921	9,832	11,435
BARBADOS	0.01	0	0	1,175	85,921	0	0	1,016	74,270	0	0	159	11,651	1,120	1,279
BELGIUM	1.19	0	0	139,865	10,224,633	0	0	139,865	10,224,633	0	0	0	0	0	0
BELIZE	0.01	1,950	87,758	1,175	85,921	1,950	87,758	1,175	85,921	0	0	0	0	0	0
BENIN	0.01	2,924	131,600	1,175	85,921	0	0	0	0	2,924	131,600	1,175	85,921	18,988	23,087
BHUTAN	0.01	1,639	73,763	1,175	85,921	1,639	73,763	1,175	85,921	0	0	0	0	0	0
BOLIVIA	0.01	14,870	148,094	1,175	85,921	11,924	15,482	0	0	2,946	132,612	1,175	85,921	19,070	23,191
BOTSWANA	0.01	2,618	117,856	1,175	85,921	546	24,562	0	0	2,072	93,294	1,175	85,921	15,868	19,113
BRAZIL	1.47	322,887	14,536,360	172,775	12,630,429	94,282	4,244,577	0	0	228,605	10,291,783	172,775	12,630,429	2,053,240	2,454,620
BULGARIA	0.15	0	0	17,630	1,288,819	0	0	17,630	1,288,819	0	0	0	0	0	0
BURKINA FASO	0.01	9,731	148,094	1,175	85,921	0	0	0	0	9,731	148,094	1,175	85,921	20,332	31,238
BURUNDI	0.01	2,623	118,052	1,175	85,921	2,194	98,724	0	0	429	19,328	1,175	85,921	9,837	11,441
BYELORUSSIAN SSR	0.34	0	0	39,962	2,921,324	0	0	39,962	2,921,324	0	0	0	0	0	0
CAMEROON	0.01	2,317	104,301	1,175	85,921	0	0	0	0	2,317	104,301	1,175	85,921	16,763	20,255
CANADA	3.13	0	0	367,881	26,893,363	0	0	367,881	26,893,363	0	0	0	0	0	0

Member State	Scale of assessment (percentage)	Contributions Payable 1990				Credits and Collections in 1990				Contributions Outstanding as at 31 December 1990					TOTAL
		Prior Biennium		Current Biennium		Prior Biennium		Current Biennium		Prior Biennium		Current Biennium			
		Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	$ Equiv.	$ Equiv.
CAPE VERDE	0.01	14,870	148,094	1,175	85,921	0	0	0	0	14,870	148,094	1,175	85,921	20,332	36,377
CENTRAL AFRICAN REPUBLIC	0.01	1,542	69,424	1,175	85,921	0	0	0	0	1,542	69,424	1,175	85,921	13,920	16,637
CHILE	0.08	20,524	924,017	9,403	687,370	0	0	0	0	20,524	924,017	9,403	687,370	141,400	171,327
CHINA	0.80	0	0	94,027	6,873,703	0	0	94,027	6,873,703	0	0	0	0	0	0
COLOMBIA	0.14	0	0	16,455	1,202,898	0	0	15,618	1,141,747	0	0	837	61,151	5,880	6,717
COMOROS	0.01	3,290	148,094	1,175	85,921	0	0	0	0	3,290	148,094	1,175	85,921	20,332	24,797
CONGO	0.01	14,870	148,094	1,175	85,921	0	0	0	0	14,870	148,094	1,175	85,921	20,332	36,377
COSTA RICA	0.02	0	0	2,351	171,843	0	0	0	0	0	0	2,351	171,843	16,523	18,874
COTE D'IVOIRE	0.02	4,910	221,016	2,351	171,843	0	0	0	0	4,910	221,016	2,351	171,843	34,536	41,797
CUBA	0.09	14,767	664,812	10,578	773,292	14,767	664,812	988	72,236	0	0	9,590	701,056	67,409	76,999
CYPRUS	0.02	0	0	2,351	171,843	0	0	2,351	171,843	0	0	0	0	0	0
CZECHOSLOVAKIA	0.67	0	0	78,748	5,756,726	0	0	78,748	5,756,726	0	0	0	0	0	0
DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA	0.05	12,691	571,342	5,877	429,606	0	0	0	0	12,691	571,342	5,877	429,606	87,872	106,440
DENMARK	0.70	0	0	82,274	6,014,490	0	0	82,274	6,014,490	0	0	0	0	0	0
DOMINICA	0.01	3,697	148,094	1,175	85,921	3,697	148,094	1,175	85,921	0	0	0	0	0	0
DOMINICAN REPUBLIC	0.03	44,610	444,282	3,526	257,764	0	0	0	0	44,610	444,282	3,526	257,764	60,993	109,129
ECUADOR	0.03	27,238	444,282	3,526	257,764	13,602	0	0	0	13,636	444,282	3,526	257,764	60,993	78,155
EGYPT	0.07	0	0	8,227	601,449	0	0	8,227	601,449	0	0	0	0	0	0
EL SALVADOR	0.01	0	0	1,175	85,921	0	0	0	0	0	0	1,175	85,921	8,262	9,437
EQUATORIAL GUINEA	0.01	3,290	148,094	1,175	85,921	0	0	0	0	3,290	148,094	1,175	85,921	20,332	24,797
ETHIOPIA	0.01	1,275	57,381	1,175	85,921	1,275	57,381	178	13,003	0	0	997	72,918	7,011	8,008
FIJI	0.01	2,993	134,709	1,175	85,921	0	0	0	0	2,993	134,709	1,175	85,921	19,241	23,409

Schedule 3.1

Member State	Scale of assessment (percentage)	Contributions Payable 1990				Credits and Collections in 1990				Contributions Outstanding as at 31 December 1990					TOTAL
		Prior Biennium		Current Biennium		Prior Biennium		Current Biennium		Prior Biennium		Current Biennium			
		Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	$ Equiv.	$ Equiv.
FINLAND	0.52	0	0	61,118	4,467,907	0	0	61,118	4,467,907	0	0	0	0	0	0
FRANCE	6.33	0	0	743,990	54,388,176	0	0	743,990	54,388,176	0	0	0	0	0	0
GABON	0.03	14,945	444,282	3,526	257,764	7,607	113,924	0	0	7,338	330,358	3,526	257,764	51,709	62,573
GAMBIA	0.01	3,290	148,094	1,175	85,921	0	0	0	0	3,290	148,094	1,175	85,921	20,332	24,797
GERMANY	9.48	0	0	1,114,222	81,453,382	0	0	1,114,222	81,453,382	0	0	0	0	0	0
GHANA	0.01	3,600	148,094	1,175	85,921	3,600	148,094	1,175	85,921	0	0	0	0	0	0
GREECE	0.41	13,260	596,968	48,189	3,522,773	13,260	596,968	38,100	2,785,252	0	0	10,089	737,521	70,915	81,004
GRENADA	0.01	3,290	148,094	1,175	85,921	0	0	0	0	3,290	148,094	1,175	85,921	20,332	24,797
GUATEMALA	0.02	17,653	296,188	2,351	171,843	0	0	0	0	17,653	296,188	2,351	171,843	40,663	50,687
GUINEA	0.01	2,946	132,611	1,175	85,921	0	0	0	0	2,946	132,611	1,175	85,921	19,070	23,191
GUINEA-BISSAU	0.01	2,557	115,107	1,175	85,921	0	0	0	0	2,557	115,107	1,175	85,921	17,643	21,375
GUYANA	0.01	4,693	148,094	1,175	85,921	1,210	0	0	0	3,483	148,094	1,175	85,921	20,332	24,990
HAITI	0.01	10,135	148,094	1,175	85,921	0	0	0	0	10,135	148,094	1,175	85,921	20,332	31,842
HONDURAS	0.01	14,870	148,094	1,175	85,921	11,100	0	0	0	3,770	148,094	1,175	85,921	20,332	25,277
HUNGARY	0.21	0	0	24,682	1,804,347	0	0	24,682	1,804,347	0	0	0	0	0	0
INDIA	0.38	0	0	44,863	3,265,009	0	0	0	0	0	0	44,863	3,265,009	313,943	358,806
INDONESIA	0.15	0	0	17,630	1,288,819	0	0	17,630	1,288,819	0	0	0	0	0	0
IRAN (ISLAMIC REPUBLIC OF)	0.70	213,950	9,181,814	82,274	6,014,490	108,390	4,429,522	0	0	105,560	4,752,292	82,274	6,014,490	986,626	1,153,860
IRAQ	0.12	99,242	1,777,126	14,104	1,031,055	99,242	1,777,126	14,087	1,029,801	0	0	17	1,254	121	138
IRELAND	0.18	0	0	21,156	1,546,583	0	0	21,156	1,546,583	0	0	0	0	0	0
ISRAEL	0.21	72,370	3,258,064	24,682	1,804,347	72,370	3,258,064	0	0	0	0	24,682	1,804,347	173,495	198,177
ITALY	4.04	0	0	474,837	34,712,201	0	0	474,837	34,712,201	0	0	0	0	0	0
JAMAICA	0.01	2,557	115,120	1,175	85,921	728	32,767	0	0	1,829	82,353	1,175	85,921	14,974	17,978

Member State	Scale of assessment (percentage)	Contributions Payable 1990				Credits and Collections in 1990				Contributions Outstanding as at 31 December 1990					TOTAL
		Prior Biennium		Current Biennium		Prior Biennium		Current Biennium		Prior Biennium		Current Biennium			
		Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	$ Equiv.	$ Equiv.
JAPAN	11.52	0	0	1,353,992	98,981,324	0	0	1,353,992	98,981,324	0	0	0	0	0	0
JORDAN	0.01	1,695	76,283	1,175	85,921	355	15,949	0	0	1,340	60,334	1,175	85,921	13,179	15,694
KENYA	0.01	2,269	102,132	1,175	85,921	0	0	0	0	2,269	102,132	1,175	85,921	16,586	20,030
KUWAIT	0.29	91,912	4,137,849	34,085	2,491,717	0	0	0	0	91,912	4,137,849	34,085	2,491,717	576,821	702,818
LAO PEOPLE'S DEMOCRATIC REPUBLIC	0.01	14,870	148,094	1,175	85,921	14,870	148,094	1,175	85,921	0	0	0	0	0	0
LEBANON	0.01	14,870	148,094	1,175	85,921	0	0	0	0	14,870	148,094	1,175	85,921	20,332	36,377
LESOTHO	0.01	0	0	1,175	85,921	0	0	1,175	85,921	0	0	0	0	0	0
LIBYAN ARAB JAMAHIRIYA	0.28	92,981	3,850,438	32,910	2,405,796	49,116	1,875,644	0	0	43,865	1,974,794	32,910	2,405,796	392,272	469,047
LUXEMBOURG	0.06	0	0	7,052	515,528	0	0	7,052	515,528	0	0	0	0	0	0
MADAGASCAR	0.01	3,031	136,423	1,175	85,921	2,414	108,676	0	0	617	27,747	1,175	85,921	10,523	12,315
MALAWI	0.01	691	31,085	1,175	85,921	691	31,085	252	18,397	0	0	923	67,524	6,493	7,416
MALAYSIA	0.11	0	0	12,929	945,134	0	0	12,929	945,134	0	0	0	0	0	0
MALDIVES	0.01	0	0	1,175	85,921	0	0	0	0	0	0	1,175	85,921	8,262	9,437
MALI	0.01	14,870	148,094	1,175	85,921	0	0	0	0	14,870	148,094	1,175	85,921	20,332	36,377
MALTA	0.01	0	0	1,175	85,921	0	0	1,175	85,921	0	0	0	0	0	0
MAURITANIA	0.01	14,870	148,094	1,175	85,921	0	0	0	0	14,870	148,094	1,175	85,921	20,332	36,377
MAURITIUS	0.01	0	0	1,175	85,921	0	0	1,175	85,921	0	0	0	0	0	0
MEXICO	0.95	8,271	372,382	111,657	8,162,522	8,271	372,382	99,605	7,281,512	0	0	12,052	881,010	84,713	96,765
MONGOLIA	0.01	0	0	1,175	85,921	0	0	1,175	85,921	0	0	0	0	0	0
MOROCCO	0.04	0	0	4,701	343,685	0	0	4,701	343,685	0	0	0	0	0	0
MOZAMBIQUE	0.01	14,870	148,094	1,175	85,921	8,216	0	0	0	6,654	148,094	1,175	85,921	20,332	28,161
NEPAL	0.01	1,540	69,331	1,175	85,921	0	0	0	0	1,540	69,331	1,175	85,921	13,912	16,627

Schedule 3.1

Member State	Scale of assessment (percentage)	Contributions Payable 1990				Credits and Collections in 1990				Contributions Outstanding as at 31 December 1990					TOTAL
		Prior Biennium		Current Biennium		Prior Biennium		Current Biennium		Prior Biennium		Current Biennium			
		Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	$ Equiv.	$ Equiv.
NETHERLANDS	1.67	0	0	196,282	14,348,855	0	0	196,282	14,348,855	0	0	0	0	0	0
NEW ZEALAND	0.24	0	0	28,208	2,062,111	0	0	28,208	2,062,111	0	0	0	0	0	0
NICARAGUA	0.01	14,870	148,094	1,175	85,921	0	0	0	0	14,870	148,094	1,175	85,921	20,332	36,377
NIGER	0.01	3,290	148,094	1,175	85,921	0	0	0	0	3,290	148,094	1,175	85,921	20,332	24,797
NIGERIA	0.20	1,521	68,459	23,507	1,718,426	1,521	68,459	20,638	1,508,710	0	0	2,869	209,716	20,165	23,034
NORWAY	0.56	0	0	65,819	4,811,592	0	0	65,819	4,811,592	0	0	0	0	0	0
OMAN	0.02	0	11	2,351	171,843	0	11	2,351	171,843	0	0	0	0	0	0
PAKISTAN	0.06	5,464	245,971	7,052	515,528	0	0	0	0	5,464	245,971	7,052	515,528	69,617	82,133
PANAMA	0.02	19,071	296,188	2,351	171,843	5,090	0	0	0	13,981	296,188	2,351	171,843	40,663	56,995
PAPUA NEW GUINEA	0.01	3,290	148,094	1,175	85,921	0	0	0	0	3,290	148,094	1,175	85,921	20,332	24,797
PARAGUAY	0.03	5,888	265,017	3,526	257,764	0	0	0	0	5,888	265,017	3,526	257,764	46,384	55,798
PERU	0.06	70,943	1,036,656	7,052	515,528	900	0	0	0	70,043	1,036,656	7,052	515,528	134,058	211,153
PHILIPPINES	0.09	14,605	657,479	10,578	773,292	14,605	657,479	593	43,374	0	0	9,985	729,918	70,184	80,169
POLAND	0.57	0	0	66,994	4,897,513	0	0	66,994	4,897,513	0	0	0	0	0	0
PORTUGAL	0.18	0	0	21,156	1,546,583	0	0	21,156	1,546,583	0	0	0	0	0	0
QATAR	0.05	3,289	148,089	5,877	429,606	0	0	0	0	3,289	148,089	5,877	429,606	53,377	62,543
REPUBLIC OF KOREA	0.22	0	0	25,857	1,890,268	0	0	25,857	1,890,268	0	0	0	0	0	0
ROMANIA	0.19	282,532	2,813,782	22,331	1,632,504	220,032	0	0	0	62,500	2,813,782	22,331	1,632,504	386,294	471,125
RWANDA	0.01	2,932	132,001	1,175	85,921	847	38,142	0	0	2,085	93,859	1,175	85,921	15,912	19,172
SAINT KITTS AND NEVIS	0.01	14,870	148,094	1,175	85,921	0	0	0	0	14,870	148,094	1,175	85,921	20,332	36,377
SAINT LUCIA	0.01	0	0	1,175	85,921	0	0	1,175	85,921	0	0	0	0	0	0

Member State	Scale of assessment (percentage)	Contributions Payable 1990				Credits and Collections in 1990				Contributions Outstanding as at 31 December 1990					TOTAL
		Prior Biennium		Current Biennium		Prior Biennium		Current Biennium		Prior Biennium		Current Biennium			
		Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	$ Equiv.	$ Equiv.
SAINT VINCENT AND THE GRENADINES	0.01	2,258	101,652	1,175	85,921	817	36,776	0	0	1,441	64,876	1,175	85,921	13,549	16,165
SAO TOME AND PRINCIPE	0.01	3,290	148,094	1,175	85,921	0	0	0	0	3,290	148,094	1,175	85,921	20,332	24,797
SAUDI ARABIA	1.03	157,896	7,108,501	121,060	8,849,893	157,896	7,108,501	121,036	8,848,171	0	0	24	1,722	166	190
SENEGAL	0.01	0	0	1,175	85,921	0	0	827	60,508	0	0	348	25,413	2,444	2,792
SEYCHELLES	0.01	2,279	102,601	1,175	85,921	0	0	0	0	2,279	102,601	1,175	85,921	16,624	20,078
SIERRA LEONE	0.01	14,870	148,094	1,175	85,921	0	0	0	0	14,870	148,094	1,175	85,921	20,332	36,377
SOMALIA	0.01	14,870	148,094	1,175	85,921	0	0	0	0	14,870	148,094	1,175	85,921	20,332	36,377
SPAIN	1.98	0	0	232,717	17,012,415	0	0	232,717	17,012,415	0	0	0	0	0	0
SRI LANKA	0.01	2,271	102,248	1,175	85,921	2,118	95,354	0	0	153	6,894	1,175	85,921	8,824	10,152
SUDAN	0.01	9,552	148,094	1,175	85,921	8,031	79,642	0	0	1,521	68,452	1,175	85,921	13,841	16,537
SURINAME	0.01	3,290	148,094	1,175	85,921	0	0	0	0	3,290	148,094	1,175	85,921	20,332	24,797
SWAZILAND	0.01	3,290	148,094	1,175	85,921	3,182	143,248	0	0	108	4,846	1,175	85,921	8,657	9,940
SWEDEN	1.23	0	0	144,567	10,568,318	0	0	144,567	10,568,318	0	0	0	0	0	0
SWITZERLAND	1.09	0	0	128,112	9,365,420	0	0	128,112	9,365,420	0	0	0	0	0	0
SYRIAN ARAB REPUBLIC	0.04	10,071	453,397	4,701	343,685	2,815	126,742	0	0	7,256	326,655	4,701	343,685	59,669	71,676
THAILAND	0.10	0	0	11,753	859,213	0	0	11,753	859,213	0	0	0	0	0	0
TOGO	0.01	2,817	126,809	1,175	85,921	0	0	0	0	2,817	126,809	1,175	85,921	18,597	22,589
TONGA	0.01	1,661	74,761	1,175	85,921	0	0	0	0	1,661	74,761	1,175	85,921	14,355	17,191
TRINIDAD AND TOBAGO	0.05	11,773	530,042	5,877	429,606	4,620	207,992	0	0	7,153	322,050	5,877	429,606	67,555	80,58[illegible]
TUNISIA	0.03	807	36,322	3,526	257,764	807	36,322	3,526	257,764	0	0	0	0	0	0
TURKEY	0.32	45	2,039	37,611	2,749,481	45	2,039	36,524	2,670,026	0	0	1,087	79,455	7,640	8,727

Schedule 3.1

Member State	Scale of assessment (percentage)	Contributions Payable 1990				Credits and Collections in 1990				Contributions Outstanding as at 31 December 1990					TOTAL
		Prior Biennium		Current Biennium		Prior Biennium		Current Biennium		Prior Biennium		Current Biennium			
		Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	$ Equiv.	$ Equiv.
UGANDA	0.01	2,739	123,286	1,175	85,921	0	0	0	0	2,739	123,286	1,175	85,921	18,310	22,224
UKRAINIAN SSR	1.27	0	0	149,268	10,912,004	0	0	149,268	10,912,004	0	0	0	0	0	0
UNION OF SOVIET SOCIALIST REPUBLICS	10.12	0	0	1,189,444	86,952,344	0	0	1,189,444	86,952,344	0	0	0	0	0	0
UNITED ARAB EMIRATES	0.19	267,664	2,665,688	22,331	1,632,504	0	0	0	0	267,664	2,665,688	22,331	1,632,504	374,224	664,219
UNITED KINGDOM	4.92	0	0	578,267	42,273,274	0	0	578,267	42,273,274	0	0	0	0	0	0
UNITED REPUBLIC OF TANZANIA	0.01	0	0	1,175	85,921	0	0	34	2,461	0	0	1,141	83,460	8,025	9,166
UNITED STATES OF AMERICA	25.00	5,117,184	230,375,631	2,938,350	214,803,221	5,117,184	230,375,631	132,242	9,667,319	0	0	2,806,108	205,135,902	19,724,606	22,530,714
URUGUAY	0.04	162	7,279	4,701	343,685	128	5,773	0	0	34	1,506	4,701	343,685	33,170	37,905
VANUATU	0.01	2,944	132,510	1,175	85,921	867	39,023	0	0	2,077	93,487	1,175	85,921	15,881	19,133
VENEZUELA	0.58	285	12,842	68,170	4,983,435	285	12,842	52,249	3,819,570	0	0	15,921	1,163,865	111,910	127,831
VIET NAM	0.01	1,614	72,648	1,175	85,921	1,614	72,648	1,015	74,242	0	0	160	11,679	1,123	1,283
YEMEN	0.02	6,153	263,001	2,350	171,842	0	0	0	0	6,153	263,001	2,350	171,842	37,958	46,461
YUGOSLAVIA	0.47	74,104	3,336,129	55,241	4,038,301	74,104	3,336,129	916	66,955	0	0	54,325	3,971,346	381,860	436,185
ZAIRE	0.01	224	10,068	1,175	85,921	0	0	0	0	224	10,068	1,175	85,921	9,083	10,482
ZAMBIA	0.01	0	0	1,175	85,921	0	0	233	17,068	0	0	942	68,853	6,620	7,562
ZIMBABWE	0.02	4,091	184,177	2,351	171,843	0	0	0	0	4,091	184,177	2,351	171,843	31,534	37,976
Member States	86-	307,281	0	0	0	131,428	0	0	0	175,853	0	0	0	0	175,853
	87-	499,612	0	0	0	241,159	0	0	0	258,453	0	0	0	0	258,453
	88-	1,592,633	71,699,798	0	0	1,334,605	60,083,763	0	0	258,028	11,616,035	0	0	946,707	1,204,735
	89-	5,220,922	235,045,166	0	0	4,474,810	201,455,784	0	0	746,112	33,589,382	0	0	2,737,530	3,483,642
	90-	0	0	11,753,375	859,212,863	0	0	8,152,272	595,959,072	0	0	3,601,103	263,253,791	25,312,880	28,913,983
	T-	7,620,448	306,744,964	11,753,375	859,212,863	6,182,002	261,539,547	8,152,272	595,959,072	1,438,446	45,205,417	3,601,103	263,253,791	28,997,117	34,036,666

Member State	Scale of assessment (percentage)	Contributions Payable 1990				Credits and Collections in 1990				Contributions Outstanding as at 31 December 1990					TOTAL
		Prior Biennium		Current Biennium		Prior Biennium		Current Biennium		Prior Biennium		Current Biennium			
		Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	$ Equiv.	$ Equiv.
COMOROS	0.01	11,580	0	0	0	0	0	0	0	11,580	0	0	0	0	11,580
COSTA RICA	0.02	11,397	296,188	0	0	5,758	42,385	0	0	5,639	253,803	0	0	20,685	26,324
EL SALVADOR	0.01	3,290	148,094	0	0	0	0	0	0	3,290	148,094	0	0	12,070	15,360
EQUATORIAL GUINEA	0.01	11,580	0	0	0	0	0	0	0	11,580	0	0	0	0	11,580
GAMBIA	0.01	11,580	0	0	0	0	0	0	0	11,580	0	0	0	0	11,580
GRENADA	0.01	11,580	0	0	0	0	0	0	0	11,580	0	0	0	0	11,580
LIBERIA	0.01	0	0	1,175	85,921	0	0	0	0	0	0	1,175	85,921	8,262	9,437
MALDIVES	0.01	32	1,433	0	0	0	0	0	0	32	1,433	0	0	117	149
MYANMAR	0.01	0	0	1,175	85,921	0	0	0	0	0	0	1,175	85,921	8,262	9,437
NAMIBIA	0.01	0	0	1,175	85,921	0	0	0	0	0	0	1,175	85,921	8,262	9,437
PAPUA NEW GUINEA	0.01	11,580	0	0	0	0	0	0	0	11,580	0	0	0	0	11,580
SAO TOME AND PRINCIPE	0.01	11,580	0	0	0	0	0	0	0	11,580	0	0	0	0	11,580
SURINAME	0.01	11,580	0	0	0	0	0	0	0	11,580	0	0	0	0	11,580
SWAZILAND	0.01	11,580	0	0	0	11,580	0	0	0	0	0	0	0	0	0
Member States	86-	45,080	0	0	0	5,635	0	0	0	39,445	0	0	0	0	39,445
	87-	52,377	0	0	0	10,762	0	0	0	41,615	0	0	0	0	41,615
	88-	4,935	222,141	0	0	941	42,385	0	0	3,994	179,756	0	0	14,650	18,644
	89-	4,967	223,574	0	0	0	0	0	0	4,967	223,574	0	0	18,222	23,189
	90-	0	0	3,525	257,763	0	0	0	0	0	0	3,525	257,763	24,786	28,311
	T-	107,359	445,715	3,525	257,763	17,338	42,385	0	0	90,021	403,330	3,525	257,763	57,658	151,204
TOTAL	86-	352,361	0	0	0	137,063	0	0	0	215,298	0	0	0	0	215,298
	87-	551,989	0	0	0	251,921	0	0	0	300,068	0	0	0	0	300,068
	88-	1,597,568	71,921,939	0	0	1,335,546	60,126,148	0	0	262,022	11,795,791	0	0	961,357	1,223,379
	89-	5,225,889	235,268,740	0	0	4,474,810	201,455,784	0	0	751,079	33,812,956	0	0	2,755,752	3,506,831
	90-	0	0	11,756,900	859,470,626	0	0	8,152,272	595,959,072	0	0	3,604,628	263,511,554	25,337,666	28,942,294
	T-	7,727,807	307,190,679	11,756,900	859,470,626	6,199,340	261,581,932	8,152,272	595,959,072	1,528,467	45,608,747	3,604,628	263,511,554	29,054,775	34,187,870

General Fund cash balances
As at 31 December 1990

Bank Name	Currency	Amount	Type of Account	US$ Equiv.	Maturity Periods	Annual Interest Rate
Current Call Accounts						
CABV, Vienna	US$	141,459	Current	141,459	N/A	6.8750%
CABV, Vienna	US$	1,900,000	Call	1,900,000	N/A	7.2500%
Chase Manhattan, Vienna	US$	5,507	Current	5,507	N/A	7.3750%
Chase Manhattan, New York	US$	918,676	Current	918,676	N/A	6.7300%
Bankers Trust, New York	US$	7,665	Current	7,665	N/A	4.2800%
The Fuji Bank, Tokyo	US$	114	Current	114	N/A	0.7500%
Bank for Foreign Economic Affairs of the USSR, Moscow	US$	99,349	Current	99,349	N/A	N/A
CABV, Vienna	AS	1,728,670	Current	166,218	N/A	3.2500%
CABV, Vienna	AS	3,000,000	Call	288,462	N/A	7.5000%
ZSPK, Vienna	AS	1,189,629	Current	114,387	N/A	0.5000%
Total				3,641,837		
Deposit Accounts						
Donau Bank, Vienna	AS	3,054,285	Time Deposit	293,681	31.12.90-14.01.91	9.1250%

Summary of cash resources
as at 31 December 1990

(United States dollars)

Current accounts	3,641,837
Time deposits	293,681
Imprest accounts	108,744
Letters of Credit	20,382
Total cash resources (Statement III)	4,064,644

Schedule 3.3

UNIDO - GENERAL FUND

Statement of sources and application of funds
for the biennium 1990-1991 as at 31 December 1990

(in United States dollars)

Funds were provided by:		
Member States		89,246,420
Adjusted assessment, 1990	88,199,424	
Add: Increase in value of unpaid 1988-1989 contributions	3,097,278	
Add: Contributions from new Member States	29,586	
	91,326,288	
Deduct: Increase in unpaid contributions	(2,079,868)	
Other income		13,414,731
Increase in advance from Working Capital Fund		4,690,000
		107,351,151
Funds were utilized for:		
Expenditure		86,735,618
Expenditure, 1990	93,187,867	
Deduct: Unliquidated obligations, 1990	(6,452,249)	
Reduction of unliquidated obligations, 1988-1989		15,120,140
Unliquidated obligations, 1988-1989	16,997,057	
Deduct: Savings on liquidation	(1,876,917)	
Net increase in accounts receivable		3,605,916
Increase in balance due from other funds	5,216,599	
Deduct: Decrease in other accounts receivable	(1,325,561)	
Deduct: Increase in accounts payable	(285,122)	
Reduction of loan from United Nations		1,000,000
		106,461,674
Increase in cash balance during year		889,477
Cash balance, 1 January 1990		3,175,167
Cash balance, 31 December 1990 (Statement III)		4,064,644

Statement IV

UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANIZATION WORKING CAPITAL FUND

Statement of assets and principal as at 31 December 1990

(United States dollars)

Assets	
Current assets:	
Cash	769,772
Assessed contributions unpaid	42,928
Advance to General Fund	8,190,000
Total assets	9,002,700
Principal of fund	9,002,700
Total of fund	9,002,700 a/

a/ See decision GC.1/Dec.33. Working Capital Fund temporarily increased above authorized level of $9,000,000 owing to admission of new Member States.

Schedule 4.1

STATUS OF ADVANCES TO THE WORKING CAPITAL FUND

(As at 31 December 1990)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1989	Collections in 1990	Amount outstanding to date
			(in US dollars)		
AFGHANISTAN	0.01	900	900	0	0
ALBANIA	0.01	900	900	0	0
ALGERIA	0.15	13,500	12,600	0	900
ANGOLA	0.01	900	900	0	0
ARGENTINA	0.67	60,300	54,900	5,400	0
AUSTRIA	0.75	67,500	65,700	1,800	0
BAHAMAS	0.02	1,800	900	0	900
BAHRAIN	0.02	1,800	1,800	0	0
BANGLADESH	0.01	900	1,800	-900	0
BARBADOS	0.01	900	900	0	0
BELGIUM	1.19	107,100	105,300	1,800	0
BELIZE	0.01	900	900	0	0
BENIN	0.01	900	900	0	0
BHUTAN	0.01	900	900	0	0
BOLIVIA	0.01	900	0	900	0
BOTSWANA	0.01	900	900	0	0
BRAZIL	1.47	132,300	125,100	7,200	0
BULGARIA	0.15	13,500	14,400	-900	0
BURKINA FASO	0.01	900	600	0	300
BURUNDI	0.01	900	900	0	0
BYELORUSSIAN SSR	0.34	30,600	30,600	0	0
CAMEROON	0.01	900	900	0	0

Schedule 4.1 (cont.)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1989	Collections in 1990	Amount outstanding to date
			(in US dollars)		
CANADA	3.13	281,700	272,700	9,000	0
CAPE VERDE	0.01	900	0	0	900
CENTRAL AFRICAN REPUBLIC	0.01	900	900	0	0
CHILE	0.08	7,200	6,300	0	900
CHINA	0.80	72,000	70,200	1,800	0
COLOMBIA	0.14	12,600	11,700	900	0
COMOROS	0.01	900	0	0	900
CONGO	0.01	900	0	0	900
COSTA RICA	0.02	1,800	1,800	0	0
COTE D'IVOIRE	0.02	1,800	1,800	0	0
CUBA	0.09	8,100	8,100	0	0
CYPRUS	0.02	1,800	1,800	0	0
CZECHOSLOVAKIA	0.67	60,300	62,100	-1,800	0
DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA	0.05	4,500	4,500	0	0
DENMARK	0.70	63,000	63,900	-900	0
DOMINICA	0.01	900	900	0	0
DOMINICAN REPUBLIC	0.03	2,700	0	0	2,700
ECUADOR	0.03	2,700	2,700	0	0
EGYPT	0.07	6,300	6,300	0	0
EL SALVADOR	0.01	900	0	0	900
EQUATORIAL GUINEA	0.01	900	0	0	900
ETHIOPIA	0.01	900	900	0	0
FIJI	0.01	900	900	0	0

Schedule 4.1 (cont.)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1989	Collections in 1990	Amount outstanding to date
			(in US dollars)		
FINLAND	0.52	46,800	44,100	2,700	0
FRANCE	6.33	569,700	567,900	1,800	0
GABON	0.03	2,700	2,700	0	0
GAMBIA	0.01	900	0	0	900
GERMANY	9.48	853,200	855,900	-2,700	0
GHANA	0.01	900	900	0	0
GREECE	0.41	36,900	39,600	-2,700	0
GRENADA	0.01	900	500	0	400
GUATEMALA	0.02	1,800	1,800	0	0
GUINEA	0.01	900	900	0	0
GUINEA-BISSAU	0.01	900	900	0	0
GUYANA	0.01	900	900	0	0
HAITI	0.01	900	900	0	0
HONDURAS	0.01	900	0	900	0
HUNGARY	0.21	18,900	19,800	-900	0
INDIA	0.38	34,200	31,500	972	1,728
INDONESIA	0.15	13,500	12,600	900	0
IRAN (ISLAMIC REPUBLIC OF)	0.70	63,000	55,800	7,200	0
IRAQ	0.12	10,800	10,800	0	0
IRELAND	0.18	16,200	16,200	0	0
ISRAEL	0.21	18,900	19,800	-900	0
ITALY	4.04	363,600	338,400	25,200	0
JAMAICA	0.01	900	1,800	-900	0
JAPAN	11.52	1,036,800	967,500	69,300	0

Schedule 4.1 (cont.)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1989	Collections in 1990	Amount outstanding to date
			(in US dollars)		
JORDAN	0.01	900	900	0	0
KENYA	0.01	900	900	0	0
KUWAIT	0.29	26,100	26,100	0	0
LAO PEOPLE'S DEMOCRATIC REPUBLIC	0.01	900	0	900	0
LEBANON	0.01	900	0	0	900
LESOTHO	0.01	900	900	0	0
LIBYAN ARAB JAMAHIRIYA	0.28	25,200	23,400	1,800	0
LUXEMBOURG	0.06	5,400	4,500	900	0
MADAGASCAR	0.01	900	900	0	0
MALAWI	0.01	900	900	0	0
MALAYSIA	0.11	9,900	9,000	900	0
MALDIVES	0.01	900	900	0	0
MALI	0.01	900	0	0	900
MALTA	0.01	900	900	0	0
MAURITANIA	0.01	900	0	0	900
MAURITIUS	0.01	900	900	0	0
MEXICO	0.95	85,500	79,200	6,300	0
MONGOLIA	0.01	900	900	0	0
MOROCCO	0.04	3,600	4,500	-900	0
MOZAMBIQUE	0.01	900	0	900	0
NEPAL	0.01	900	900	0	0
NETHERLANDS	1.67	150,300	154,800	-4,500	0
NEW ZEALAND	0.24	21,600	21,600	0	0
NICARAGUA	0.01	900	0	0	900

Schedule 4.1 (cont.)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1989	Collections in 1990	Amount outstanding to date
			(in US dollars)		
NIGER	0.01	900	900	0	0
NIGERIA	0.20	18,000	17,100	900	0
NORWAY	0.56	50,400	47,700	2,700	0
OMAN	0.02	1,800	1,800	0	0
PAKISTAN	0.06	5,400	5,400	0	0
PANAMA	0.02	1,800	1,800	0	0
PAPUA NEW GUINEA	0.01	900	0	0	900
PARAGUAY	0.03	2,700	1,800	0	900
PERU	0.06	5,400	6,300	-900	0
PHILIPPINES	0.09	8,100	9,000	-900	0
POLAND	0.57	51,300	56,700	-5,400	0
PORTUGAL	0.18	16,200	16,200	0	0
QATAR	0.05	4,500	3,600	0	900
REPUBLIC OF KOREA	0.22	19,800	18,000	1,800	0
ROMANIA	0.19	17,100	0	17,100	0
RWANDA	0.01	900	900	0	0
SAINT KITTS AND NEVIS	0.01	900	0	0	900
SAINT LUCIA	0.01	900	900	0	0
SAINT VINCENT AND THE GRENADINES	0.01	900	900	0	0
SAO TOME AND PRINCIPE	0.01	900	0	0	900
SAUDI ARABIA	1.03	92,700	86,400	6,300	0
SENEGAL	0.01	900	900	0	0
SEYCHELLES	0.01	900	900	0	0
SIERRA LEONE	0.01	900	0	0	900

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1989	Collections in 1990	Amount outstanding to date
			(in US dollars)		
SOMALIA	0.01	900	0	0	900
SPAIN	1.98	178,200	180,900	-2,700	0
SRI LANKA	0.01	900	900	0	0
SUDAN	0.01	900	900	0	0
SURINAME	0.01	900	0	0	900
SWAZILAND	0.01	900	0	900	0
SWEDEN	1.23	110,700	111,600	-900	0
SWITZERLAND	1.09	98,100	99,900	-1,800	0
SYRIAN ARAB REPUBLIC	0.04	3,600	3,600	0	0
THAILAND	0.10	9,000	8,100	900	0
TOGO	0.01	900	900	0	0
TONGA	0.01	900	900	0	0
TRINIDAD AND TOBAGO	0.05	4,500	3,600	900	0
TUNISIA	0.03	2,700	2,700	0	0
TURKEY	0.32	28,800	30,600	-1,800	0
UGANDA	0.01	900	900	0	0
UKRAINIAN SSR	1.27	114,300	114,300	0	0
UNION OF SOVIET SOCIALIST REPUBLICS	10.12	910,800	909,900	900	0
UNITED ARAB EMIRATES	0.19	17,100	0	0	17,100
UNITED KINGDOM	4.92	442,800	433,800	9,000	0
UNITED REPUBLIC OF TANZANIA	0.01	900	900	0	0
UNITED STATES OF AMERICA	25.00	2,250,000	2,250,000	0	0
URUGUAY	0.04	3,600	3,600	0	0
VANUATU	0.01	900	900	0	0

Schedule 4.1 (cont.)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1989	Collections in 1990	Amount outstanding to date
			(in US dollars)		
VENEZUELA	0.58	52,200	53,100	-900	0
VIET NAM	0.01	900	900	0	0
YEMEN	0.02	1,800	1,800	0	0
YUGOSLAVIA	0.47	42,300	41,400	900	0
ZAIRE	0.01	900	900	0	0
ZAMBIA	0.01	900	900	0	0
ZIMBABWE	0.02	1,800	1,800	0	0
Sub-total (148 States)	**100.00**	**9,000,000**	**8,800,400**	**158,472**	**41,128**
LIBERIA	0.01	900	0	900	0
MYANMAR	0.01	900	0	0	900
NAMIBIA	0.01	900	0	0	900
Sub-total (3 States)	**0.03**	**2,700**	**0**	**900**	**1,800**
T O T A L (151 States)	**100.03**	**9,002,700**	**8,800,400**	**159,372**	**42,928**

Statement V

UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANIZATION GENERAL FUND - TAX EQUALIZATION FUND

I. Statement of income and expenditure for the 12-month period of the biennium 1990-1991 ended 31 December 1990

(United States dollars)

	United States of America	Other Member States	Total
Income			
Actual staff assessment for the 12-month period of the biennium 1990-1991	4,001,025	12,003,075	16,004,100
Total income	4,001,025	12,003,075	16,004,100
Expenditure			
Refunds made to staff members	142,072		142,072 a/
Credits given to Member States in accordance with resolution GC.1/Dec.26	2,977,537	8,932,613	11,910,150
	3,119,609	8,932,613	12,052,222
Gross excess of income over expenditure	881,416	3,070,462	3,951,878
Add: equivalent of the unobligated UNIDO General Fund balance of staff assessment appropriations already set off against the assessment on Member States for the biennium 1988-1989 pursuant to General Conference decision GC.1/Dec.26 of 13 December 1985 and GC.2/Dec.20 of 20 November 1987	(1,023,488)	(3,070,462)	(4,093,950)
Net excess of income over expenditure	(142,072)	--	(142,072)

II. Statement of assets and liabilities as at 31 December 1990

(United States dollars)

	United States of America	Other Member States	Total
Assets			
Advances for estimated taxes	98,409		98,409
Total assets	98,409		98,409
Liabilities			
Unliquidated obligations	98,409		98,409
Due to the UNIDO General Fund	612,500		612,500
Total liabilities	710,909		710,909
Fund balance			
Balance available as at 1 January 1990	(470,428)	--	(470,428)
Add: excess of income over expenditure	(142,072)	--	(142,072)
Balance available as at 31 December 1990	(612,500)	--	(612,500)
Total liabilities and fund balance	98,409	--	98,409

a/ Since no amount was held available from the actual staff assessment resources to meet the cost of the tax reimbursements to staff members for income taxes due to the United States, the refunds made to staff members subject to the United States income tax during the years 1986-1990 will be carried forward until applied as an adjustment increasing the assessed contribution of the United States.

Statement VI

SPECIAL ACCOUNT FOR PROGRAMME SUPPORT COSTS

I. Statement of income and expenditure for the 12-month period of the biennium 1990-1991 ended 31 December 1990

(United States dollars)

	1990
Income	
UNDP	12,444,775
Technical co-operation trust funds	2,569,770
IDF	3,490,349
Other trust funds	613,938
Interest income	1,146,542
Miscellaneous	813,838
Total income	21,079,212
Expenditure	
Staff and other personnel costs	18,758,897
Travel	683,047
Contractual services	8,546
Operating expenses	162,606
Supplies and materials	24,821
Fellowships, grants, other	186,359
Total expenditure	19,824,276
Excess of income over expenditure for the above period	1,254,936

II. Statement of assets and liabilities as at 31 December 1990

(United States dollars)

Assets	
Cash	12,898,870
Accounts receivable	114,590
Deferred charges and other assets	208,135
Due from UNIDO General Fund	20,634
Total assets	13,242,229
Liabilities	
Accounts payable	--
Due to UNIDO General Fund	--
Unliquidated obligations	751,121
Unliquidated obligations future years	208,135
Operating reserve a/	5,504,190
Total liabilities	6,463,446
Fund balance	
Balance available 1 January 1990	5,902,312
Add: Net excess of income over expenditure	1,254,936
Less: Transfer to reserves	378,465
Balance available 31 December, 1990	6,778,783
Total liabilities and fund balance	13,242,229

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a/ Maintained in accordance with Administrative Instruction ST/AI/286 of 2 March 1982.

Support Cost cash balances
As at 31 December 1990

Bank Name	Amount	Bank Account	Maturity Periods	Interest Rate
US Dollar Accounts				
CABV Vienna	US$ 1,698,870	Call Account	N/A	7.2500% p.a.
Sub-Total:	US$ 1,698,870			

Bank Name	Amount	Bank Account	Maturity Periods	Interest Rate
US Dollar Accounts				
Scandinavian Bank, London	US$ 2,000,000	Time Deposit	30.11.90 - 31.01.91	8.3125% p.a.
Chase Manhattan, Vienna	US$ 3,000,000	Time Deposit	17.12.90 - 19.02.91	7.6250% p.a.
Banco do Brasil, Vienna	US$ 3,500,000	Time Deposit	28.12.90 - 04.01.91	12.0000% p.a.
Cassa di Risparmio, Trieste	US$ 2,700,000	Time Deposit	17.12.90 - 18.03.91	7.6875% p.a.
Sub-Total:	US$ 11,200,000			

Total: US$ 12,898,870

Statement VII

TECHNICAL CO-OPERATION ACTIVITIES EXECUTED BY UNIDO

I. Combined statement of income and expenditure for the 12-month period of the biennium 1990-1991 ended 31 December 1990

(United States dollars)

	Regular programme	IDF	Trust Funds	UNDP	Total
Income					
Allocations	4,489,570	--	--	108,631,267	113,120,837
Contributions	--	31,430,961	32,181,774	--	63,612,735
Interest income	--	4,272,962	5,054,718	--	9,327,680
Miscellaneous income	--	43,588	43,052	--	86,640
Gain/loss on exchange	--	3,760,092	2,443,213	--	6,203,305
Total income	4,489,570	39,507,603	39,722,757	108,631,267	192,351,197
Expenditure					
Salaries and common staff costs	1,699,456	10,369,882	16,073,080	36,116,135	64,258,553
Travel	23,807	1,415,905	784,293	953,484	3,177,489
Contractual services	968,117	3,050,921	3,652,603	12,851,211	20,522,852
Operational expenses	251,109	1,221,897	517,415	2,367,794	4,358,215
Acquisitions	848,829	4,993,185	3,867,521	30,044,668	39,754,203
Fellowships	698,252	6,850,001	807,002	13,853,200	22,208,455
Total project costs	4,489,570	27,901,791	25,701,914	96,186,492	154,279,767
Programme support costs	--	3,490,349	2,569,770	12,444,775	18,504,894
Total expenditure	4,489,570	31,392,140	28,271,684	108,631,267	172,784,661
Excess of income over expenditure	--	8,115,463	11,451,073	--	19,566,536

Statement VII (cont.)

II. Combined statement of assets and liabilities as at 31 December 1990
(United States dollars)

	Regular programme	IDF	Trust Funds	UNDP	Total
Assets					
Cash	—	54,951,313	60,364,841	5,620,376	120,936,530
Pledged contributions unpaid	—	27,192,802	—	—	27,192,802
Accounts receivable	—	1,759,857	1,346,418	1,967,748	5,074,023
Due from UNDP for excess of expenditure over funds provided	—	—	—	30,884,787 a/	30,884,787
Unspent allocations	—	—	—	151,260,965	151,260,965
Due from UNIDO General Fund	—	146,123	—	—	146,123
Deferred charges and other assets	—	5,374,399	8,819,793	29,203,007	43,397,199
Total assets	—	89,424,494	70,531,052	218,936,883	378,892,429
Liabilities					
Accounts payable	—	1,936,957	1,095,832	11,092,347	14,125,136
Unliquidated obligations	—	9,526,536	5,461,518	39,829,606	54,817,660
Unliquidated obligations future years	—	5,372,080	8,596,386	13,187,585	27,156,051
Due to UNIDO General Fund	—	—	692,585	3,566,380	4,258,965
Reserves	—	268,197	331,908	—	600,105
Operating reserve	—	550,000 b/	—	—	550,000
Contributions paid in advance	—	10,816,022	—	—	10,816,022
Deferred income	—	30,158,428	—	151,260,965	181,419,393
Total liabilities	—	58,628,220	16,178,229	218,936,883	293,743,332
Fund balance					
Balance available 1 January 1990	—	22,680,811	42,901,750	—	65,582,561
Add: net excess of income over expenditure	—	8,115,463	11,451,073	—	19,566,536
Balance available 31 December 1990	—	30,796,274	54,352,823	—	85,149,097
Total liabilities and fund balance	—	89,424,494	70,531,052	218,936,883	378,892,429

a/ Of this amount $39,829,606 represent unliquidated obligations in respect of which funds will be requested in accordance with existing arrangements with UNDP, only as payments in settlement of the unliquidated obligations become due.

b/ See decision IDB.2/Dec.7 for authorized freezing at current level.

INDUSTRIAL DEVELOPMENT FUND - UNIDF/IDF STATEMENT OF PLEDGES AND RECEIPTS

As at 31 December 1990 (in United States dollars)

Country/ organization	Unpaid balances/ advances by donors brought forward from UNIDF 1.1.86	Adjust- ments to prior pledges	IDF firm pledges for				Collections in		Exchange adjust- ments	Unpaid balance	Advances by donors
			1986-1988	1989	1990	1991 and future years	1986-1989	1990			
General-purpose convertible											
Afghanistan	1,500	0	3,000	0	0	0	4,500	0	0	0	0
Algeria	0	0	25,000	0	0	0	25,000	0	0	0	0
Angola	10,000	0	20,000	0	0	0	30,000	0	0	0	0
Argentina	0	150,000	0	0	0	0	149,990	0	10	0	0
Austria	0	0	209,533	76,336	155,039	0	301,189	181,818	(42,099)	0	0
Bahrain	5,000	0	0	0	0	0	5,000	0	0	0	0
Bangladesh	0	0	9,727	741	2,420	2,420	10,468	0	0	4,840	0
Barbados	0	0	20,000	0	0	0	20,000	0	0	0	0
Bhutan	1,320	0	1,450	0	0	0	2,770	0	0	0	0
Bolivia	2,000	0	16,313	1,000	0	0	14,313	0	0	5,000	0
Brazil	15,000	0	15,000	0	0	0	30,000	0	0	0	0
Burkina Faso	0	0	6,601	6,993	0	0	6,601	6,993	0	0	0
Cameroon	0	0	2,985	0	0	0	0	0	(999)	3,984	0
Chile	0	0	30,000	0	0	10,000	20,000	10,000	0	10,000	0
Colombia	1,425	40	17,100	5,837	5,772	0	24,402	5,772	0	0	0
Congo	11,426	0	0	0	0	0	3,400	0	76	7,950	0
Costa Rica	8,080	0	20,000	0	0	0	26,832	0	0	1,248	0
Cyprus	0	0	4,187	0	0	0	4,496	0	(309)	0	0
Czechoslovakia	0	0	0	0	40,501	0	0	40,501	0	0	0
Dominica	0	0	1,852	0	2,000	0	1,840	2,000	12	0	0
Ecuador	5,440	0	49,735	6,500	0	0	49,835	0	0	11,840	0
Egypt	0	0	2,000	0	0	0	2,000	0	0	0	0
Ethiopia	0	0	1,111	0	0	0	1,111	0	0	0	0
Fiji	0	0	1,009	0	0	0	0	0	229	780	0
German Democratic Republic	0	0	18,736	0	0	0	18,736	0	0	0	0
Ghana	0	0	5,000	0	0	0	0	0	0	5,000	0
Greece	36,000	0	0	0	0	0	36,000	0	0	0	0
Guatemala	0	0	37,422	0	0	0	5,000	0	6,123	26,299	0
Guinea	0	(108,600)	0	0	0	0	(108,600)	0	0	0	0
Guyana	723	509	2,227	1,063	126	42	3,874	126	646	44	0
Haiti	0	0	5,000	0	0	0	5,000	0	0	0	0
Honduras	0	0	8,000	7,000	0	0	8,000	6,000	630	370	0
Hungary	0	0	5,976	18,519	19,839	22,400	22,060	18,661	3,613	22,400	0
India	500,000	0	750,000	250,000	250,000	0	1,250,000	500,000	0	0	0
Indonesia	0	0	50,000	0	0	0	50,000	0	0	0	0
Iraq	161,291	0	0	0	0	0	0	0	0	161,291	0
Italy	0	0	0	0	200,000	0	0	200,000	0	0	0
Jamaica	4,000	0	8,000	0	0	0	12,000	0	0	0	0

Schedule 7.1 (cont.)

INDUSTRIAL DEVELOPMENT FUND - UNIDF/IDF STATEMENT OF PLEDGES AND RECEIPTS

As at 31 December 1990 (in United States dollars)

Country/ organization	Unpaid balances/ advances by donors brought forward from UNIDF 1.1.86	Adjust- ments to prior pledges	IDF firm pledges for				Collections in		Exchange adjust- ments	Unpaid balance	Advances by donors
			1986-1988	1989	1990	1991 and future years	1986-1989	1990			
General-purpose convertible (continued)											
Kenya	10,000	0	27,639	0	1,674	1,409	0	10,348	7,748	22,626	0
Kuwait	0	0	150,000	0	0	0	0	0	0	150,000	0
Lao People's Democratic Republic	1,500	0	1,500	0	0	0	1,500	0	0	1,500	0
Lesotho	0	1,308	4,030	1,132	0	0	6,311	0	159	0	0
Luxembourg	0	0	27,484	10,256	10,127	12,821	40,004	11,429	(3,566)	12,821	0
Madagascar	0	0	3,865	669	0	715	2,879	669	986	715	0
Malawi	0	0	7,166	0	0	0	5,097	0	402	1,667	0
Malaysia	450	0	60,000	20,000	20,000	20,000	80,450	20,000	0	20,000	0
Mali	2,611	0	0	0	0	0	0	0	(1,373)	3,984	0
Malta	0	0	0	0	400	400	0	0	0	800	0
Mauritius	0	0	2,458	1,000	1,000	1,000	1,786	2,000	(47)	1,719	0
Mexico	0	4,503	15,000	0	0	0	19,503	0	0	0	0
Mongolia	0	0	7,152	2,450	2,450	1,312	9,696	2,450	(94)	1,312	0
Morocco	5,038	5,010	5,000	0	0	0	13,421	0	1,627	0	0
Mozambique	4,925	0	5,063	0	0	0	5,563	0	4,425	0	0
Myanmar	0	0	3,000	0	0	1,000	3,000	0	0	1,000	0
Nepal	0	0	1,400	700	700	0	2,100	700	0	0	0
Netherlands	0	0	0	0	657,895	0		372,079	(6,582)	292,398	0
Nigeria	50,000	0	0	0	0	0	0	0	0	50,000	0
Oman	12,000	0	12,000	0	0	0	12,000	0	0	12,000	0
Pakistan	0	0	48,933	0	0	0	48,933	0	0	0	0
Panama	0	0	4,000	2,000	0	0	2,000	0	0	4,000	0
Papua New Guinea	0	0	12,871	0	0	0	14,773	0	(1,902)	0	0
Paraguay	30,000	0	0	0	0	0	24,000	0	0	6,000	0
Peru	25,000	0	0	0	0	0	5,000	0	0	20,000	0
Philippines	6,006	0	15,000	5,000	0	0	7,608	6,930	0	11,468	0
Portugal	0	0	30,000	0	0	0	30,000	0	0	0	0
Republic of Korea	0	0	86,000	35,000	35,000	35,000	121,000	35,000	0	35,000	0
Rwanda	0	0	12,000	4,000	4,000	0	12,000	8,000	0	0	0
Saint Vincent and the Grenadines	0	0	0	1,500	0	0	1,500	0	0	0	0
Saudi Arabia	0	0	2,000,000	1,000,000	0	0	2,000,000	1,000,000	0	0	0
Senegal	29,113	0	4,000	0	0	0	20,900	0	0	12,213	0
Sierra Leone	94	3,184	5,891	0	0	0	9,167	0	2	0	0
Somalia	2,467	0	0	0	0	0	0	0	67	2,400	0
Sri Lanka	0	0	9,333	3,333	3,333	3,333	12,630	3,333	36	3,333	0
Sudan	102,712	0	0	0	0	0	0	0	0	102,712	0

INDUSTRIAL DEVELOPMENT FUND - UNIDF/IDF STATEMENT OF PLEDGES AND RECEIPTS

As at 31 December 1990 (in United States dollars)

Country/ organization	Unpaid balances/ advances by donors brought forward from UNIDF 1.1.86	Adjust- ments to prior pledges	IDF firm pledges for 1986-1988	1989	1990	1991 and future years	Collections in 1986-1989	1990	Exchange adjust- ments	Unpaid balance	Advances by donors
General-purpose convertible (continued)											
Suriname	2,000	0	0	0	0	0	0	0	0	2,000	0
Swaziland	1,532	1,802	5,541	1,606	1,444	0	9,387	1,544	(556)	1,550	0
Syrian Arab Republic	0	5,372	6,168	1,871	1,871	0	13,411	1,871	0	0	0
Thailand	0	0	61,332	20,598	21,032	24,206	82,469	21,032	(539)	24,206	0
Togo	3,916	0	4,655	1,859	0	0	9,153	193	(908)	1,992	0
Trinidad and Tobago	0	8,375	26,800	23,529	47,858	0	60,379	47,858	(1,675)	0	0
Tunisia	0	0	69,927	22,102	0	0	89,342	0	2,687	0	0
Uganda	1,000	1,000	9,000	0	0	0	2,000	0	0	9,000	0
United Republic of Tanzania	0	0	2,694	714	414	332	2,514	392	855	393	0
Venezuela	0	0	11,467	0	0	0	11,467	0	0	0	0
Viet Nam	1,000	0	0	0	0	0	1,000	0	0	0	0
Yemen	0	0	4,400	2,000	2,000	0		4,007	(7)	4,400	0
Zaire	3,000	0	103,000	10,000	0	0	0	0	0	116,000	0
Zambia	517	0	11,756	5,089	2,985	1,136	12,061	5,033	2,958	1,431	0
Zimbabwe	0	8,075	29,175	0	10,272	0	34,749	10,272	2,501	0	0
Organizations											
King Abdulaziz City for Science and Technology, Saudi Arabia	0	0	32,760	0	0	0	29,868	0	0	2,892	0
S.G.des Eaux Minerales de Vittel, France	0	0	3,108	0	0	0	3,108	0	0	0	0
Computech Engineering Services Inc., USA	0	0	30,000	0	0	0	30,000	0	0	0	0
Cooperation Council for the Arab States of the Gulf (GCC)	0	0	11,587	0	0	0	0	0	0	11,587	0
Total	1,058,086	80,578	4,331,119	1,550,397	1,500,152	137,526	4,939,546	2,537,011	(24,864)	1,206,165	0

Schedule 7.1 (cont.)

INDUSTRIAL DEVELOPMENT FUND - UNIDF/IDF STATEMENT OF PLEDGES AND RECEIPTS

As at 31 December 1990 (in United States dollars)

Country/ organization	Unpaid balances/ advances by donors brought forward from UNIDF 1.1.86	Adjust- ments to prior pledges	IDF firm pledges for				Collections in		Exchange adjust- ments	Unpaid balance	Advances by donors
			1986-1988	1989	1990	1991 and future years	1986-1989	1990			
Special-purpose convertible											
Argentina	0	0	0	0	0	0	60,000	0	0	0	(60,000)
Australia	(68,815)	0	173,695	(10,769)	8,328		172,014	7,456	0	0	(77,031)
Austria	(121,788)	0	2,489,786	727,142	1,370,755	977,853	3,658,196	985,169	0	800,383	0
Belgium	(480,520)	0	1,720,197	589,985	870,683	331,311	1,986,764	1,768,903	0	0	(724,011)
Brazil	0	0	0	0	226,000	0	30,000	226,000	0	0	(30,000)
Bulgaria	0	0	5,650	(2,317)	0	0	5,000	(1,667)	0	0	0
China	(289,639)	0	547,815	347,264	560,699	97,180	1,260,000	340,000	0	0	(336,681)
Côte d'Ivoire	108,765	0	0	0	0	0	0	0	0	108,765	0
Democratic Republic of Korea	0	0	0	0	0	0	131,021	589	0	0	(131,610)
Denmark	0	0	27,227	567,108	807,158	1,400,635	799,937	1,029,818	0	972,373	0
Egypt	(190,893)	0	292,289	138	3,245	0	0	0	0	104,779	0
Finland	(259,801)	0	239,317	10,516	1,296,492	960,936	3,516,654	0	0	0	(1,269,194)
France	(817,302)	0	5,088,545	2,365,735	4,023,458	1,907,150	10,988,165	2,329,143	0	0	(749,722)
German Democratic Republic	(95,802)	0	89,270	93,462	125,209	0	367,492	79,042	0	0	(234,395)
Germany, Federal Republic of	(1,429,443)	0	10,988,864	3,917,571	5,554,125	7,348,957	16,857,475	4,184,646	0	5,337,953	0
Hungary	5,597	0	(617)	0	0	0	4,980	0	0	0	0
India	79,685	0	225,501	68,266	131,566	86,742	1,050,000	500,000	0	0	(958,240)
Iran, Islamic Republic of	0	0	0	0	375,160	0	0	373,268	0	1,892	0
Italy	(597,640)	0	7,254,038	7,565,670	13,591,086	10,631,310	24,119,066	1,387,443	0	12,937,955	0
Japan	(662,483)	0	3,482,567	1,245,453	3,048,579	1,107,601	4,369,227	3,367,720	0	484,770	0
Malta	31,628	0	0	(31,628)	0	0	0	0	0	0	0
Netherlands	(292,528)	0	649,226	643,633	524,997	441,218	1,902,248	1,254,415	0	0	(1,190,117)
Norway	(282)	0	0	0	0	0	0	1,025,871	0	0	(1,026,153)
Poland	0	0	0	0	24,000	25,000	31,355	0	0	17,645	0
Republic of Korea	0	0	275,032	202,198	326,054	484,357	525,879	296,110	0	465,652	0
Saudi Arabia	0	0	0	0	74,015	355,430	0	0	0	429,445	0
Spain	(38,245)	0	36,089	29,894	1,746	0	31,640	0	0	0	(2,156)
Sweden	72,067	0	247,028	60,805	961,881	451,249	135,000	870,924	0	787,106	0
Switzerland	(1,608,536)	0	3,073,792	1,765,754	2,339,053	2,414,905	4,049,860	1,407,294	0	2,527,814	0
Turkey	0	0	0	0	0	0	0	25,000	0	0	(25,000)
United Kingdom	(150,310)	0	2,587,075	1,322,934	1,266,275	63,845	3,519,787	896,955	0	673,077	0
Yemen	(2,474)	0	1,249	0	0	0	0	0	0	0	(1,225)
Yugoslavia	(1,041)	0	0	0	0	0	0	0	0	0	(1,041)

INDUSTRIAL DEVELOPMENT FUND - UNIDF/IDF STATEMENT OF PLEDGES AND RECEIPTS

As at 31 December 1990 (in United States dollars)

Country/ organization	Unpaid balances/ advances by donors brought forward from UNIDF 1.1.86	Adjust-ments to prior pledges	IDF firm pledges for				Collections in		Exchange adjust-ments	Unpaid balance	Advances by donors
			1986-1988	1989	1990	1991 and future years	1986-1989	1990			
Special-purpose convertible (continued)											
Arab Industrial Development Organization	(19,877)	0	0	(123)	87,120	0	(20,000)	0	0	87,120	0
African Institute for Higher Technology Training and Research, Kenya	1,253	0	(5,564)	0	0	0	(4,311)	0	0	0	0
Banque Ouest Africaine de developpement (BOAD), Togo	0	0	2,828	(28)	0	0	2,800	0	0	0	0
Chiyoda Corporation	0	0	0	0	121,701	0	0	126,368	0	0	(4,667)
Corporacion Andina de Fomento (CAF)	0	0	0	0	275,635	294,365	0	570,000	0	0	0
Egyptian Iron and Steel Co.	(10,576)	0	5,863	0	0	0	0	0	0	0	(4,713)
Kuwait Institute for Higher Technical Training and Research	(48,229)	0	74,665	0	0	0	0	0	0	26,436	0
S.G.des Eaux Minerales de Vittel, Franch	0	0	21,846	0	8,044	0	33,715	0	0	0	(3,825)
Nobel Chematur, Sweden	0	0	9,040	0	0	0	9,040	0	0	0	0
Apple Computer, USA	0	0	22,549	4,982	0	0	33,900	0	0	0	(6,369)
Cordecruz, Bolivia	0	0	0	0	0	0	22,017	0	0	0	(22,017)
Saudi Consulting House, Saudi Arabia	0	0	0	11,299	113	0	12,000	0	0	0	(588)
Total	(6,887,229)		39,624,862	21,494,944	38,003,177	29,380,044	79,660,921	23,050,467	0	25,763,165	(6,858,755)
Non-convertible											
Bulgaria	(222,203)	0	359,116	50,512	57,100	0	379,463	57,613	0	0	(192,551)
China	(54,661)	0	299,487	195,188	(11,416)	0	450,135	89,172	0	0	(110,709)
Cuba	(219,864)	0	210,969	43,027	77,389	0	108,479	28,000	0	0	(24,958)
Czechoslovakia	(78)	0	1,033,726	412,192	248,030	235,295	1,462,923	267,328	0	198,914	0
Egypt	21,793	0	49,894	(15,000)	0	0	72,492	0	0	0	(15,805)
German Democratic Republic	(282,596)	0	1,283,363	539,972	1,147,271	0	2,364,737	698,824	0	0	(375,551)
Hungary	(1,360)	0	454,845	37,045	149,616	0	526,163	178,548	0	0	(64,565)
India	(399,558)	0	111,536	100,330	270,713	200,900	1,486,305	1,002,315	0	0	(2,204,699)
Mongolia	(15,925)	0	0	0	0	0	0	0	0	0	(15,925)
Pakistan	(98,888)	0	68,098	7,341	8,064	3,792	69,195	6,849	0	0	(87,637)
Poland	(26,495)	0	717,004	59,859	90,198	95,500	827,788	96,963	0	11,315	0

Schedule 7.1 (cont.)

INDUSTRIAL DEVELOPMENT FUND - UNIDF/IDF STATEMENT OF PLEDGES AND RECEIPTS

As at 31 December 1990 (in United States dollars)

Country/ organization	Unpaid balances/ advances by donors brought forward from UNIDF 1.1.86	Adjust-ments to prior pledges	IDF firm pledges for 1986-1988	IDF firm pledges for 1989	IDF firm pledges for 1990	IDF firm pledges for 1991 and future years	Collections in 1986-1989	Collections in 1990	Exchange adjust-ments	Unpaid balance	Advances by donors
Non-convertible (continued)											
Mongolia	(15,925)	0	0	0	0	0	0	0	0	0	(15,925)
Pakistan	(98,888)	0	68,098	7,341	8,064	3,792	69,195	6,849	0	0	(87,637)
Poland	(26,495)	0	717,004	59,859	90,198	95,500	827,788	96,963	0	11,315	0
Romania	(2,471)	0	61,991	88,913	(26,763)	80,801	141,671	47,557	0	13,243	0
Turkey	(2,258)	0	497,914	159,920	185,729	0	847,198	157,058	0	0	(162,951)
USSR	(402,605)	0	3,200,867	705,107	1,141,501	19,869	3,904,021	1,067,324	0	0	(306,606)
Yugoslavia	(57,228)	0	171,375	89,607	131,997	4,700	505,637	198,182	0	0	(363,368)
Organizations											
Egyptian Iron and Steel Co.	(26,747)	0	(5,195)	0	0	0	0	0	0	0	(31,942)
Total non-convertible	(1,791,144)	0	8,514,990	2,474,013	3,469,429	640,857	13,146,207	3,895,733	0	223,472	(3,957,267)
GRAND TOTAL	(7,620,287)	80,578	52,470,971	25,519,354	42,972,758	30,158,427	97,746,674	29,483,211	(24,864)	27,192,802	(10,816,022)

Schedule 7.2

TECHNICAL CO-OPERATION ACTIVITIES
FINANCED BY TRUST FUNDS

Schedule of income and expenditure and fund balance
for the 12-month period of the biennium 1990-1991
ended 31 December 1990

(United States dollars)

	Fund balance 1/1/90	Contributions received, interest and miscellaneous income	Expenditures	Fund balance 31/12/90
Projects financed by recipient Governments				
China	--	140,035	124,128	15,907
Comoros	22,818	1,405	23,997	226
Democratic People's Republic of Korea	--	152,273	48,380	103,893
Egypt	12,822	30,798	17,153	26,467
Hungary	(525)	--	851	(1,376)
Iraq	802,964	377,264	13,683	1,166,545
Libyan Arab Jamahiriya	3,342,768	11,781,496	6,336,681	8,787,583
Madagascar	--	69,129	44,023	25,106
Poland	19,150	1,255	18,731	1,674
Qatar	202,996	(202,996)	--	--
Saudi Arabia	8,359	898	(3,929)	13,186
Suriname	3,860	292	--	4,152
Yemen	52,753	3,990	54	56,689
Union of Soviet Socialist Republics	(12,115)	680,024	341,297	326,612
United States of America	(7,290)	509,649	372,952	129,407
Subtotal	4,448,560	13,545,512	7,338,001	10,656,071

Schedule 7.2 (cont.)

	Fund balance 1/1/90	Contributions received, interest and miscellaneous income	Expenditures	Fund balance 31/12/90
Associate experts				
Austria	44,209	115,828	52,682	107,355
Belgium	303,825	21,185	51,051	273,959
Denmark	404,665	249,946	264,697	389,914
Finland	110,876	232,974	114,697	229,153
France	125,521	227,348	176,382	176,487
Germany	958,441	449,634	666,073	742,002
Italy	1,253,828	2,078,030	1,029,129	2,302,729
Japan	435,069	599,072	459,010	575,131
Netherlands	990,494	1,161,788	1,145,317	1,006,965
Norway	60,609	153,252	105,832	108,029
Spain	--	--	5,738	(5,738)
Sweden	87,771	259,441	206,159	141,053
Subtotal	4,775,308	5,548,498	4,276,767	6,047,039
Junior Professional Officers				
Austria	1,000	--	--	1,000
Belgium	163,827	12,400	100	176,127
Denmark	75,410	31,447	19,268	87,589
Finland	10,532	10,537	3,612	17,457
France	2,418	5,448	(244)	8,110
Germany	253,375	52,855	24,366	281,864
Italy	2,284	7,649	(2,493)	12,426
Japan	27,257	5,248	1,652	30,853
Netherlands	51,893	25,504	7,216	70,181
Norway	8,807	13,559	1,338	21,028
Sweden	14,887	6,682	7,237	14,332
Switzerland	13,345	1,010	--	14,355
Subtotal	625,035	172,339	62,052	735,322

Schedule 7.2 (cont.)

	Fund balance 1/1/90	Contributions received, interest and miscellaneous income	Expenditures	Fund balance 31/12/90
Other projects financed by donor Governments				
Australia	7,456	(7,456)	--	--
Austria	(12,010)	22,183	--	10,173
Bulgaria	21,384	(21,384)	--	--
Canada	6,509	38,230	22,966	21,773
Denmark	442,562	30,036	204,885	267,713
Finland	--	183,591	95,099	88,492
France	3,965	402,265	98,153	308,077
India	539,407	586,431	696,466	429,372
Italy	10,792,414	1,697,448	3,777,487	8,712,375
Japan	4,005,621	2,466,096	1,412,500	5,059,217
Netherlands	391,926	31,779	2,674	421,031
Nigeria	52,929	(52,929)	--	--
Norway	178,280	365,119	198,785	344,614
Republic of Korea	--	497,925	99,753	398,172
United Kingdom	--	511,202	1,861	509,341
Venezuela	23,112	(23,112)	--	--
Subtotal	16,453,555	6,727,424	6,610,629	16,570,350

Schedule 7.2 (cont.)

	Fund balance 1/1/90	Contributions received, interest and miscellaneous income	Expenditures	Fund balance 31/12/90
Other Trust Funds				
Armenian General Benevolent Union	25,463	5,078,400	3,085,117	2,018,746
Atisa Atkins SA	--	18,178	--	18,178
Associate Mining Industries Nigeria	--	53,339	4,788	48,551
Benue Cement Company	379,570	19,313	212,964	185,919
Cement Company of Northern Nigeria	602,773	287,805	630,463	260,115
Centro de Investigaciones Textiles	--	211,164	--	211,164
Citoh and Co. Ltd.	--	106,111	5,284	100,827
Commission of the European Communities	--	33,203	24,148	9,055
Chiyoda Corporation	90,749	6,869	--	97,618
Cominco Engineering	2,850	(2,850)	--	--
Engineering Consulting Firms Association	57,777	109,841	115,256	52,362
Ernst and Young	--	58,804	51,929	6,875
FAGACE	--	18,500	--	18,500
Farmitalia Carlo Erba SA	25,844	12,282	33,900	4,226
Gabon Consultants et Associés	--	50,631	--	50,631
Islamic Development Bank	-	40,505	6,238	34,267
Gulf Co-operation Council	33,675	2,124	--	35,799
Helwan Portland Cement Co.	--	664,581	343,770	320,811
IBM	34,317	(34,317)	--	--
Industrial Research and Consultancy Centre	387	--	58	329

Schedule 7.2 (cont.)

	Fund balance 1/1/90	Contributions received, interest and miscellaneous income	Expenditures	Fund balance 31/12/90
Other Trust Funds (cont.)				
Industriradee	37,649	104,317	112,662	29,304
Ing. Wolfgang Tomandl	9,523	721	--	10,244
Intertec Contracting Association	3,585	271	--	3,856
ITC	(12,442)	33,773	33,203	(11,872)
Japan International Development Organization	--	211,354	--	211,354
Korea Association of Machinery Industry	20,093	16,510	13,574	23,029
Krupp Koppers GmbH	--	18,891	16,031	2,860
La Compagnie Financière	25,571	46,929	3,582	68,918
Laminaciones Peruanas SA	--	45,803	36,424	9,379
Marubeni Corporation	26,217	5,932	8,329	23,820
Mitsubishi Corporation	--	312,381	103,549	208,832
Nigerian Industrial Development Bank	47,448	3,591	--	51,039
Petlas Tyre Manufacturing	2,461	(2,461)	--	--
PORR	18,767	(18,767)	--	--
Price Waterhouse	--	40,916	34,008	6,908
Regional Asia Enterprise Co-operation Forum	383	(383)	--	--
Reliance Industries Ltd.	23,758	(23,758)	--	--
Research Area of Trieste	14,630,074	4,571,525	3,867,807	15,333,792

Schedule 7.2 (cont.)

	Fund balance 1/1/90	Contributions received, interest and miscellaneous income	Expenditures	Fund balance 31/12/90
Other Trust Funds (cont.)				
Rockefeller Foundation	--	99,458	2,780	96,678
Saudi Basic Industries Corporation	--	13,817	4,675	9,142
Sezione Speciale per l'Assicurazione del Credito	--	30,666	18,689	11,977
The Yemen Corporation for Cement Industries	176,941	(1,750)	57,573	117,618
UNEP	61	(61)	--	--
United Nations Fund for Special Industrial Services	126,791	9,597	--	136,388
United States Trade and Development Programme	2,574	(2,574)	--	--
World Bank	71,469	873,293	806,919	137,843
Subtotal	16,464,328	13,124,474	9,633,720	19,955,082
Multi-donor Trust Funds				
	134,964	604,510	350,515	388,959
Subtotal	134,964	604,510	350,515	388,959
TOTAL	42,901,750	39,722,757	28,271,684	54,352,823